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[Third Party Communication:

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Number: **201439003**

Release Date: 9/26/2014

From: [REDACTED]

Sent: Wednesday, September 03, 2014 9:13:14 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Lien referral

The guidance (SBSE-05-0913-0077) would apply with respect to the ½ interest conveyed prior to assessment. As to that portion, the taxpayer has no property interest for the tax lien to attach.